

Amortization of start-up costs should be in accordance with Medicaid program policies. If such data have not been filed, submit a detailed account of start up costs with this report. Report the amortization of leasehold improvements on Schedule D, Line 8 and not on Lines 21 and 22.

Identify these items of amortization (i.e., sprinkler system) on Lines 21 and 22 and report the balance sheet amounts at the ending and beginning of the reporting period - Columns I and J. Reporting period cost should be the difference between Columns I and J and should be entered in Column K, which should agree with Schedule A, Line 21, Column E.

Organization Cost, Line 23 - report the balance sheet amounts at the ending and beginning of the reporting period under Columns I and J.
Organizations Costs are nonallowable.

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SCHEDULE E

Expenditures for Acquisition or Use of Property (Lines 1 - 14)

Column A- Capitalized Maintenance and Replacements

Enter in this column all capitalized base period expenditures for

- . the maintenance of land, physical plant and equipment
- . The replacement of equipment, net of trade-in offsets

This column should be used only for capitalized expenditures which were made to maintain the physical facilities and patient care services at existing levels.

Column B - Additions

Enter in this column all capitalized expenditures which significantly expanded, altered or enhanced the value or useful life of the facility or its capacity to provide patient care services.

Examples of additions include:

- . improvements and alterations mandated by life safety code requirements (which should also be reported on lines 10 - 14 and entered under Special Amortization on lines 21 - 22 of Schedule D).
- . installation of additional air condition capacity.
- . the acquisition of additional fixed and moveable equipment required to support additional patient care capacity.

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- . installation of storm windows or other forms of insulation, except where existing windows, etc. are not being replaced.
 - . increases in the number of motor vehicles owned.
 - . expansions of existing driveways, parking lots and other land improvements.

Where homes report significant additions on lines 1 through 4, owners should consider requesting that their facilities be reappraised.

Column C - Net Rentals and Leases

Report lease expenses for buildings net of amounts paid by lessor for property taxes, insurance, maintenance and other operating expenses. (Any such identified amounts paid by lessors should be reported as though the expenditures were made by the operator of the facility).

Include on lines 10 - 14 any identifiable leasing expenses attributable to expenditures by lessors to comply with mandated requirements.

Where several classes of assets (e.g. land, building, fixed equipment etc) are leased from the same lessor, and the lease does not differentiate the amounts paid for each class of asset, report the total leasing expenses with the most significant asset leased. Note in Column C the various classes of assets included in such leases (Use a notation such as "In Buildings.") On line 5, include these expenses for all moveable equipment leased.

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Line 6 Non-Reimbursable Moveable Equipment

This line is to be used for expenditures relating to moveable equipment which is not reasonably necessary to provide routine patient care services as defined by the Medicaid program.

Statistical Data Related to Acquisition or Use of Property

This part of Schedule E reports statistical data directly related to the acquisition of land and buildings reported on Part 1 of Schedule E and other licensed bed changes. Report on Line 22 changes to available licensed beds for all reasons other than a current period building expenditure. Line 19, Column E should be completed, irregardless of any changes this period, and detailed on Lines 15 through 17 if the home serves residential, sheltered or domiciliary patients.

Assessed Values

You should complete this part only if the home has been assessed during the reporting period.

Land Used for Other Purposes

This line should be completed for as long as the home owns land that is being used for purposes other than the operation of the home.

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SCHEDULE F

Data Concerning Related
Parties and Selected Employees

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Data Concerning Related Parties

For each related party meeting the definition below,
list their related party type, name, interest in the facility
and reporting period transactions.

Definition of a Related Party

1. A corporation, partnership, trust or other business
entity
 - (a) which has an equity interest of 10% or more
of the facility
 - (b) which has an equity interest of 10% or more
in any business entity which is related by
definition (a) above or which has an equity
interest of 10% or more in any business
entity related by this definition (b), or
 - (c) in which any party who is a related party by
any other definition (above or below) has an
equity interest of 10% or more and which has
a significant business relationship with the
home.
2. An individual
 - (d) who has a beneficial interest of 10% or more
in the net worth of the home, or

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- (e) who has a beneficial interest of 10% or more in an entity related by definition (b) or (c) above, or
 - (f) who is a relative of an individual who is related by definition (d) or (e) above.
 - (g) beneficial interest is cumulative, if it relates to spouse, parent or children.

Completion of Data Concerning Related Parties

- . Related Party Type - Enter per definition above
- . Interest in Facility
 - .. Loans, Ending Balance - Report, for each debt agreement, all liabilities to related parties, including individuals and partnerships.
 - .. Loans, Annual Interest Rate - Report the effective annual rate of interest per debt agreement. For interest rates that were changed during the reporting period, use an average rate.
 - .. Equity, Percent of Total - Report the percent of each related party's equity interest in the facility based on an average of each related party's equity interest to the total equity interest in the facility during the reporting period.
- . Reporting Period Transactions - Briefly describe the nature of each transaction and report the Associated costs that have been included on Schedule A.

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Data Concerning Selected Employees

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Enter the data requested in the column headings for the categories of employees shown on Lines 6 through 8.

Lines 9 through 11 are provided in order to report the same data for any other employees who meet either of the following criteria:

1. Related to home per above "Definition of a Related Party".
2. Compensation exceeds \$10 per hour worked
 - . Live on Premises? - Enter "Yes" or "No"
 - . % of Time Worked - Report the estimated percent of time devoted to facility business. Consider 100% to be the average straight time hours by all employees.
 - . Annual Compensation - Enter annual salary including any deferred compensation.
 - . Special Fringe Benefits - Report pension costs and life insurance premiums or other fringe benefits paid on behalf of individuals that are not available to most other employees.
 - . Auto Expense and Other - Report all automobile expenses (gasoline, depreciation, maintenance and auto insurance) of autos owned or leased by the home and used by the employees outside of normal working hours. Also include the cost or fair market value of any other special benefits accorded these employees.

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SCHEDULE G

Selected Federal Tax Return Data and Balance Sheet

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Complete this schedule by entering the data required from the Federal Income Tax Return per the page and line numbers that have been preprinted on the schedule.

If the facility is part of a larger organization which files a consolidated tax return, insert in schedule G the data from that home as it was consolidated in preparing the tax return.

NOTE: A copy of your tax return should be submitted.

SCHEDULE G-1

RECONCILIATION

The purpose of this schedule is to provide the nursing facility a tool for determining that all costs were reported entered on the cost study, and that the total revenues and expenses reconciled to the financial statements. All differences should be explained on the lines provided.

This schedule must be completed or the cost study will not be accepted and will be returned to the nursing facility.

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SCHEDULE B
Certification

Name - Print or type the name of the owner, officer or partner who has signed this certification. If this individual also completed all the schedules then do not complete the bottom section of the schedule concerning the preparer.

Facility - Enter the full name of the nursing facility.

Address - Enter the full address of the facility. Be sure to include zip code.

Name of Preparer - Print or type the name of the individual who prepared the schedules if other than the individual entered on the top half of this schedule. (i.e. if the owner prepared the schedules and signed the certification he need fill out only the top of the schedule. However, if the owner signed the certification but did not prepare these schedules, then the individual preparing the schedules must also sign this schedule.)

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Section C

RATE REVIEW GUIDELINES

This section of the Care Manual describes the methodology used in calculating the per diem reimbursement rates for nursing facilities.

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